

MASSACHUSETTS DEPARTMENT OF CORRECTION

ANNUAL BUDGET

103 DOC 300

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MASSACHUSETTS DEPARTMENT OF CORRECTION	DIVISION: ADMINISTRATION
TITLE: ANNUAL BUDGET	NUMBER: 103 DOC 300

PURPOSE: To establish procedures for the formulation of the Department of Correction's ("Department") annual budget request to the Massachusetts State Legislature.

REFERENCES: M.G.L., c. 29 §§ 3, 4, & 5;
M.G.L., c. 124 §§ 1(c), (o) & (q);
Executive Office of Administration and Finance
Fiscal Year Spending Plan Instructions

APPLICABILITY: Staff

PUBLIC ACCESS: Yes

LOCATION: Department's central policy file
Each Institution's policy file

RESPONSIBLE STAFF FOR IMPLEMENTATION AND MONITORING OF POLICY:

- Deputy Commissioner of Administrative Services Division
- Director of Administrative Services
- Budget Director

EFFECTIVE DATE: 05/29/2013

CANCELLATION: 103 DOC 300.00 cancels all previous Department policy statements, bulletins, directives, orders, notices rules or regulations regarding the development of the agency's annual budget request to the Massachusetts State Legislature, which are inconsistent with this policy.

SEVERABILITY CLAUSE: If any part of 103 DOC 300.00, is, for any reason, held to be in excess of the authority of the Commissioner, such decision shall not affect any other part of this policy.

300.01 ESTABLISHMENT OF ANNUAL BUDGET REQUEST

The Department shall initiate the development of budget priorities at least twelve (12) months prior to the beginning of a given fiscal year.

300.02 PLANNING THE DEVELOPMENT OF PRELIMINARY BUDGET REPORT

The development of preliminary budget requests shall result from an examination of the Department's Planning Document. Those individuals responsible for developing the preliminary budget requests (i.e. Superintendents, Division Heads, etc.) shall ensure that the following steps have been incorporated in the planning process (Superintendents, Division Heads, etc. shall solicit and document input from the appropriate facility/division staff throughout the budget process):

1. Analyze the current and projected population served by the institution/division including the number of clients served, age range, time to be served, the extent of client programmatic and custodial needs and other pertinent background information;
2. Identify by function and by priority ranking all program components, the goals of each component and the objective necessary to meet these goals. Program components may include such functions as administration, security, treatment programs, academic and vocational education programs, health services, transportation services, food services, inmate job programs, facility maintenance, etc. Examination of each function or program component shall include an assessment of the adequacy of physical space, staff complement, program materials and equipment, etc.

All budget request proposals shall be reviewed on their merits and be ranked by priority for incorporation into the Department's budget request.

300.03 SCHEDULE FOR DEVELOPMENT AND REVIEW OF ANNUAL BUDGET REQUEST

The budget office shall initiate the annual budget process at least twelve (12) months prior to the beginning of each fiscal year.

1. The Budget Office shall meet with each Superintendent/Division Head (and additional staff at the Superintendent's/Division Head's discretion) at the start of each fiscal year. This meeting shall be documented by the Budget Office and forwarded to each Superintendent/Division Head for accuracy. These meetings are conducted to provide an opportunity for each Institution/ Division to discuss various funding issues that may involve their respective area in the Department.
2. Each fiscal office, with consultation from the respective Superintendent/Division Head, shall submit budget requests/requirements to the budget office for the development of a preliminary budget request.
3. The budget office shall review each request and then prepare its recommendation for review by the Commissioner and Deputy Commissioner.
4. The budget office shall complete budget forms distributed by the Executive Office of Administration and Finance (A & F), through the Fiscal Affairs Division, using approved budget requests.
5. The budget office shall consolidate all budget requests for institutions/divisions funded from the consolidated facilities account, 8900-0001, into one budget request.
6. The budget office shall distribute documentation to Superintendents/Division Heads informing them of their approved Full-time Employee level, approved overtime level, and approved budget allocation upon receipt of funding for the respective fiscal year.

300.04 REVISION TO ANNUAL BUDGET REQUEST

1. Revision to an appropriation account's budget request may be necessary in certain situations where the fiscal needs have changed due to policy decisions or economic factors which are beyond the control of the Institution/Division Administrator and were not evident at the time the budget request was developed. The Budget Office shall meet with each Superintendent/Division Head, at least once annually, to discuss the current year and any possible revisions that may be required. These meetings shall be documented by the Budget Office and forwarded to each Superintendent/Division Head for accuracy. Some examples of factors that may require a budget revision are:
 - a. Changes in court commitment trends;
 - b. Implementation of mandatory sentencing legislation;
 - c. External price increases;
 - d. Negotiation of collective bargaining agreements;
 - e. Change in mission for a particular state correctional facility.
2. Once the Department's annual budget request is submitted to the Executive Office of Public Safety and Security (EOPSS), any revision initiated from within the Department shall be processed in conformance with the following procedure:
 - a. The Institution/Division administrator, through the respective fiscal office shall make written notification of the necessary revisions to the budget office;
 - b. Any revisions that can not be handled internally by the Department's Budget Director (due to budget constraints) shall be approved by the Commissioner and forwarded to EOPSS and other

external agencies by the Budget Director.

300.05 SUPPLEMENTAL AND DEFICIENCY BUDGET REQUESTS

1. Under normal circumstances all Institution/Division Administrators shall manage their accounts in such a way as to avoid the need for additional funds.
2. The budget office staff shall, through analysis of spending plans and other fiscal reports, monitor the expenditures of each account not less than monthly. If it is determined through such analysis that there are insufficient funds to cover the cost of essential services or if an emergency arises necessitating additional funds to cover the cost of additional services, the budget office shall notify the Commissioner who may approve a request for additional funds.
3. Requests approved by the Commissioner and filed during the first six (6) months of the fiscal year to supplement or maintain essential services are submitted to the EOPSS and A&F as a supplemental budget request. Requests filed during the later part of the fiscal year to cover the cost of unforeseen emergencies are submitted to the EOPSS and A&F as a deficiency budget request.
4. Once the Commissioner has approved a request for supplemental or deficiency funding, the budget office shall notify the Institution/Division Administrator of such approval and shall further keep the Administrator informed throughout the legislative process. Executive office and legislative procedures for reviewing and approving supplemental budget requests are identical to those followed by the annual budget request.